

As the former Senior Vice President of Workforce and Economic Development and General Counsel at Ivy Tech, I was especially proud to be part of the college's Accelerating Greatness 2013 strategic plan, which succeeded in changing lives while making Indiana great. I look forward to an even brighter future for Ivy Tech Community College and the students it serves. Congratulations on 50 years of dedicated service to the citizens of Indiana!

#### INTRODUCTION OF THE CHARITABLE DRIVING TAX RELIEF ACT OF 2013

### HON. THOMAS E. PETRI

OF WISCONSIN

IN THE HOUSE OF REPRESENTATIVES

*Friday, March 15, 2013*

Mr. PETRI. Mr. Speaker, today, I am introducing the Charitable Driving Tax Relief Act of 2013 to remove a serious disincentive to participation in charitable activities. Private charitable activity plays an important role in our society, and it is important that Congress not stand in the way by penalizing those who wish to offer their services to these groups.

Under current law, individuals that volunteer their time and energy by driving their personal vehicles on behalf of a charitable group can end up with an unpleasant surprise in the form of an unanticipated tax bill. Specifically, volunteer drivers receiving reimbursement for the use of their vehicle are taxed on these payments to the extent that they exceed 14 cents per mile. This treatment stands in stark contrast to the allowance for reimbursement for the business use of that same vehicle, 56 and one-half cents per mile in 2013.

The Charitable Driving Tax Relief Act will equalize the tax treatment of charitable reimbursements with those received for business driving because the point of the payment is essentially the same, that is, to cover the cost of operating a personal vehicle while performing an important service in the pursuit of a greater good.

To achieve this end, my legislation would exclude from gross income any reimbursement received for the use of a volunteer's car while assisting a charitable group, limited only by the cap the Internal Revenue Service sets regarding business driving. This treatment would be available only for services provided without compensation and drivers would be required to maintain sufficient records to substantiate the charitable use of their vehicles. Finally, this bill drops the requirement that charitable groups report these reimbursements to the IRS, removing an administrative and paperwork burden that takes resources away from a charity's larger purpose.

Each day, thousands of Americans lend a hand in providing transportation services to a multitude of organizations engaged in good works. These activities include assisting individuals with their routine grocery shopping, providing the use of a four-wheel drive vehicle to transport home-visit nurses during inclement weather, delivering meals as part of a holiday food drive, helping individuals to keep their medical appointments, and many more similar activities.

These volunteer drivers are donating their time and their talents, not their vehicles, and accepting reimbursement for the use of that

car, incidental to their time and talent donation, is a reasonable act, which should not result in an additional tax liability. Today, when it comes to driving a personal vehicle, our tax code makes a distinction between business and charitable uses. This distinction is a mistake; it is a serious disincentive to charitable activities, and it should be corrected. I encourage my colleagues to support the continued efforts of our charity-minded constituents by cosponsoring the Charitable Driving Tax Relief Act of 2013.

#### HONORING JACKSON ISMERT

### HON. SAM GRAVES

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

*Friday, March 15, 2013*

Mr. GRAVES of Missouri. Mr. Speaker, I proudly pause to recognize Jackson Ismert. Jackson is a very special young man who has exemplified the finest qualities of citizenship and leadership by taking an active part in the Boy Scouts of America, Troop 601, and earning the most prestigious award of Eagle Scout.

Jackson has been very active with his troop, participating in many scout activities. Over the many years Jackson has been involved with scouting, he has not only earned numerous merit badges, but also the respect of his family, peers, and community. Most notably, Jackson has contributed to his community through his Eagle Scout project.

Mr. Speaker, I proudly ask you to join me in commending Jackson Ismert for his accomplishments with the Boy Scouts of America and for his efforts put forth in achieving the highest distinction of Eagle Scout.

#### TRIBUTE TO ERIN BEMIS

### HON. TOM LATHAM

OF IOWA

IN THE HOUSE OF REPRESENTATIVES

*Friday, March 15, 2013*

Mr. LATHAM. Mr. Speaker, I rise today to congratulate and recognize Erin Bemis for being named a 2013 Forty Under 40 honoree by the award-winning central Iowa publication, Business Record.

Since 2000, Business Record has undertaken an exhaustive annual review to identify a standout group of young leaders in the Greater Des Moines area who are making an impact in their communities and their careers. Each year, forty up-and-coming community and business leaders under 40 years of age are selected for this prestigious distinction, which is based on a combined criteria of community involvement and success in their chosen career field. The 2013 class of Forty Under 40 honorees join an impressive roster of 560 business leaders and growing.

Erin Bemis is the Senior Vice President of Logistics and Operations at IronWorks, which provides individualized training solutions for various fitness goals. At IronWorks, Erin is tasked with managing many of the company's operations, including billing, communications, and organizing board meetings. Outside of work, Mrs. Bemis is heavily involved in her community through her role as assistant community vice president with Junior League of

Des Moines and organizing numerous fundraisers, including the Salvation Army's Red Kettle Run, which she chaired. Erin is also planning a mission trip in June to assist orphans living in Rwanda. In all aspects of her life, Erin is an example of hard work and service that our state can be proud of.

Mr. Speaker, it is a profound honor to represent leaders like Erin in the United States Congress and it is with great pride that I recognize and applaud Ms. Bemis for utilizing her talents to better both her community and the great state of Iowa. I invite my colleagues in the House to join me in congratulating Erin on receiving this esteemed designation, thanking those at Business Record for their great work, and wishing each member of the 2013 Forty Under 40 class continued success.

#### IN RECOGNITION OF MARK CASPER BEING NAMED MAN OF THE YEAR BY THE GREATER PITTSSTON FRIENDLY SONS OF ST. PATRICK

### HON. MATT CARTWRIGHT

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

*Friday, March 15, 2013*

Mr. CARTWRIGHT. Mr. Speaker, I rise today to honor Mark Casper, who will be named Man of the Year by the Greater Pittston Friendly Sons of St. Patrick on the evening of March 17 at that organization's 99th annual St. Patrick's Day banquet.

Mark Casper was born in Pittston, the son of Eileen Brogan Casper and the late Robert Casper. A graduate of St. Mary's Assumption grade school and Seton Catholic high school, Mark attended Luzerne County Community College. He has been employed by Medico Industries for the past 27 years, holding various positions, and he is currently the service manager in the Wilkes-Barre location.

Mark is a member of Our Lady of the Eucharist parish in Pittston where he serves as chairman of the parish finance council and a member of the parish pastoral council. He is a member of the Exeter borough zoning board and a varsity assistant coach for the Pittston Area Lady Patriots basketball team.

Mark previously served as a member of the Holy Redeemer system school board and the Region 7 school advisory board. He was a coach for the Wyoming Valley boys' 8th grade catholic school basketball league and served as the league president for six years. He also served as a coach and board member for seven years in the Exeter little league program. And Mark was even a coach for the Pittston Area Stoners soccer team.

Prior to the closing of St. Mary's Assumption school, Mark served as the head basketball coach there for 27 years. He coached over 400 young men in 750 games, and his St. Mary's teams won 10 league championships and numerous tournament championships. He finished his head coaching career in 2012 as the boys' varsity basketball coach at Wyoming Area Catholic, where he reached the 500-win mark.

Mark's dedication to his parish and his school sports teams reflect a level of volunteerism and community spirit to which we should all aspire. I offer Mark my sincere congratulations and thanks on this momentous occasion.